

## **Subject 101**

### **Which Form To File – AR1000, AR1000S, or AR1000NR**

The three forms used for filing Arkansas Individual Income Tax returns are Forms AR1000, AR1000S, and AR1000NR.

Form AR1000S is the simplest form to fill out. You may use this form only if:

1. You were a full-year Arkansas Resident; and
2. You are claiming **only** your personal credits and if applicable, the credit for child and dependent care; and
3. You are not filing as married filing separate, Status 5; and
4. Your income was only from wages, salaries, tips, and miscellaneous income such as prizes, awards, interest, dividends, contest winnings (cash or merchandise), gambling winnings, etc.

In all other cases, full-year residents must use Form AR1000.

Non-Residents and Part-Year Residents must report any income taxable to Arkansas on Form AR1000NR.